



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BIRNAMWOOD WATER UTILTY

Principal Office: 354 MAIN ST
P.O. BOX M
BIRNAMWOOD, WI 54414

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BIRNAMWOOD WATER UTILITY**Utility Address:** 354 MAIN ST
P.O. BOX M
BIRNAMWOOD, WI 54414**When was utility organized?** 1/1/1919**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DOUGLAS CARLSON**Title:** WATERWORKS OPERATOR**Office Address:**354 MAIN ST
P.O. BOX 146
BIRNAMWOOD, WI 54414**Telephone:** (715) 449 - 3141**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR. MICHAEL KONECNY, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK GOVERNMENT & NOT-FOR-PROFIT SOLUTIONS2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-9933**Telephone:** (920) 455 - 4112**Fax Number:** (920) 436 - 7808**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MIKE SPRAGUE**Title:** CHAIRMAN**Office Address:**354 MAIN ST
P.O. BOX 146
BIRNAMWOOD, WI 54414**Telephone:** (920) 449 - 3141**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. MICHAEL KONECNY, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK GOVERNMENT & NOT-FOR-PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-9933

Telephone: (920) 455 - 4112**Fax Number:** (920) 436 - 7808**E-mail Address:****Date of most recent audit report:** 2/27/2001**Period covered by most recent audit:** JAN 1, 2001 TO DEC 31, 2001

Names and titles of utility management including manager or superintendent:

Name: DOUGLAS CARLSON**Title:** SUPERINTENDENT**Office Address:**

354 MAIN STREET

P.O. BOX 146

BIRNAMWOOD, WI 54414

Telephone: (715) 449 - 3141**Fax Number:****E-mail Address:**

Name of utility commission/committee: BIRNAMWOOD WATER UTILITY COMMISSION

Names of members of utility commission/committee:

JAMES BOUWENS

DOUGLAS CARLSON

GEORGE GRILL

MIKE SPRAGUE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	41,332	37,735	1
Operating Expenses:			
Operation and Maintenance Expense (401)	53,269	21,084	2
Depreciation Expense (403)	8,954	8,898	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,731	6,342	5
Total Operating Expenses	67,954	36,324	
Net Operating Income	(26,622)	1,411	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(26,622)	1,411	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,301	5,021	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,301	5,021	
Total Income	(23,321)	6,432	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(23,321)	6,432	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	(23,321)	6,432	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	129,782	117,702	19
Balance Transferred from Income (433)	(23,321)	6,432	20
Miscellaneous Credits to Surplus (434)	5,572	5,648	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	112,033	129,782	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NOW ACCOUNT \$1,010 CERTIFICATE OF DEPOSIT \$2,291	3,301	4
Total (Acct. 419):	3,301	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT WAIVED BY MUNICIPALITY	5,572	8
Total (Acct. 434):	5,572	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	41,332	0	0	0	41,332	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	41,332	0	0	0	41,332	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	489,009	485,979	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	146,457	137,503	2
Net Utility Plant	342,552	348,476	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	75,000	75,000	6
Special Funds (125)	0	0	7
Total Other Property and Investments	75,000	75,000	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	59,218	70,683	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,319	5,990	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	689	689	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	68,226	77,362	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	485,778	500,838	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	71,199	71,199	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	112,033	129,782	23
Total Proprietary Capital	183,232	200,981	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,089		28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	5,171	5,571	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	8,260	5,571	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	294,286	294,286	38
Total Liabilities and Other Credits	485,778	500,838	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	489,009	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	489,009	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	146,457	0	0	0	9
Total Accumulated Provision	146,457	0	0	0	
Net Utility Plant	342,552	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	137,503				137,503	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,954				8,954	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	8,954	0	0	0	8,954	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	146,457	0	0	0	146,457	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.84%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	689	689	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	689	689	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	71,199	1
Changes during year (explain):		
NONE		2
Balance end of year	71,199	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	5,571	1
Accruals:		
Charged water department expense	5,171	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Social Security \$511 PSC Remainder \$49	560	5
Total Accruals and other credits	5,731	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	511	7
PSC Remainder Assessment	49	8
Other (explain):		
Tax equivalent waived by Municipality	5,571	9
Total payments and other debits	6,131	
Balance end of year	5,171	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	294,286	0	0	0	0	294,286	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	294,286	0	0	0	0	294,286	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
CERTIFICATE OF DEPOSIT	75,000	2
Total (Acct. 124):	75,000	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,319	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	8,319	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	487,494	0	0	0	487,494	1
Materials and Supplies	689	0	0	0	689	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	141,980	0	0	0	141,980	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	294,286	0	0	0	294,286	6
Other (specify):						
NONE					0	7
Average Net Rate Base	51,917	0	0	0	51,917	
Net Operating Income	(26,622)	0	0	0	(26,622)	8
Net Operating Income as a percent of						
Average Net Rate Base	-51.28%	N/A	N/A	N/A	-51.28%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	71,199	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	120,907	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	192,106	
Net Income		
Net Income	(23,321)	5
Percent Return on Proprietary Capital	-12.14%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 13, 2002

Mr. Douglas Carlson, Waterworks Operator
Birnamwood Municipal Water Utility
P.O. Box 146
Birnamwood WI 54414-0146

2001 Analytical Review DWCCA-500-PJL

Dear Mr. Carlson:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2001 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review we noted that that the utility did not report any depreciation expense on Meters Charged To Sewer, (Account 110), Return On Net Investment In Meters Charged To Sewer Department, (Account 474), or Local and School Tax Equivalent On Meters Charged To Sewer Department, (Account 408). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See section 4, pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume, or, if the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2002 books.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

Enclosure

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\500.doc

-----Original Message-----

From: BakerK@schencksolutions.com [mailto:BakerK@schencksolutions.com]
Sent: Friday, May 17, 2002 12:56 PM
To: peter.leege@psc.state.wi.us
Cc: MKlumpyan@aol.com
Subject: Birnamwood Water Utility 2001 Annual Report

Dear Mr. Leege:

This is in response to your letter dated May 13, 2001 to the Birnamwood Municipal Water Utility.

The Birnamwood sewer charge is calculated by taking 165% of the water usage charge, so actually the charge is not directly based upon a measurement of volume by the sewer department. Volume discounts applicable to water charges automatically apply to sewer charges based upon this calculation method. Normally such volume discounts would not apply to sewer charges which are based strictly upon a measured volume using the water meters.

Arguably, one could say that no sewer charge could be calculated without the water meter reading, so therefore the sewer department is using water meters to charge for service. I contemplate this every year when I prepare the annual report.

I don't think anyone would give us an argument if we did charge the sewer department for water meter expenses. For that reason, we will begin doing so in 2002.

Please reply to me if you have any questions or concerns.

Keith J. Baker, CPA
Schenck Business Solutions
(920) 455-4230
bakerk@schencksolutions.com

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	41,045	1
Total Sales of Water	41,045	
Other Operating Revenues		
Forfeited Discounts (470)	287	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	287	
Total Operating Revenues	41,332	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	41,997	5
General Operating Expenses (680-690)	11,272	6
Total Operation and Maintenance Expenses	53,269	
Other Operating Expenses		
Depreciation Expense (403)	8,954	7
Amortization Expense (404)		8
Taxes (408)	5,731	9
Total Other Operating Expenses	14,685	
Total Operating Expenses	67,954	
NET OPERATING INCOME	(26,622)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	14	865	939	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	14	865	939	
Metered Sales to General Customers (461)				
Residential	211	9,009	15,277	4
Commercial	58	5,407	10,207	5
Industrial	3	239	804	6
Total Metered Sales to General Customers (461)	272	14,655	26,288	
Private Fire Protection Service (462)	1		368	7
Public Fire Protection Service (463)	1		12,661	8
Other Sales to Public Authorities (464)	6	616	789	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	294	16,136	41,045	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	12,661	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	12,661	
Forfeited Discounts (470):		
Customer late payment charges	287	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	287	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	4,460	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,797	3
Chemicals (630)	4,848	4
Supplies and Expenses (640)	5,181	5
Repairs of Water Plant (650)	23,861	6
Transportation Expenses (660)	850	7
Total Plant Operation and Maintenance Expenses	41,997	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,725	8
Office Supplies and Expenses (681)	466	9
Outside Services Employed (682)	3,417	10
Insurance Expense (684)	529	11
Employees Pensions and Benefits (686)	401	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,734	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	11,272	
Total Operation and Maintenance Expenses	53,269	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		5,171	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		5,171	
Social Security		511	3
PSC Remainder Assessment		49	4
Other (specify): NONE			5
Total tax expense		5,731	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.247100				3
County tax rate	mills		6.209100				4
Local tax rate	mills		4.000000				5
School tax rate	mills		8.082500				6
Voc. school tax rate	mills		2.077100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.615800				10
Less: state credit	mills		1.505400				11
Net tax rate	mills		19.110400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.000000				14
Combined School Tax Rate	mills		10.159600				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.159600				17
Total Tax Rate	mills		20.615800				18
Ratio of Local and School Tax to Total	dec.		0.686832				19
Total tax net of state credit	mills		19.110400				20
Net Local and School Tax Rate	mills		13.125642				21
Utility Plant, Jan. 1	\$	485,979	485,979				22
Materials & Supplies	\$	689	689				23
Subtotal	\$	486,668	486,668				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	486,668	486,668				26
Assessment Ratio	dec.		0.809527				27
Assessed Value	\$	393,971	393,971				28
Net Local & School Rate	mills		13.125642				29
Tax Equiv. Computed for Current Year	\$	5,171	5,171				30
Tax Equivalent per 1994 PSC Report	\$	6,399					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	5,171					32
Tax equiv. for current year (see note 6)	\$	5,171					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,998		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	20,573		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	22,571	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,759		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	10,254		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	25,013	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,209		23
Total Water Treatment Plant	1,209	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,998	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			20,573	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	22,571	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,759	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			10,254	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	25,013	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,209	23
Total Water Treatment Plant	0	0	1,209	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	9,245		26
Transmission and Distribution Mains (343)	266,319		27
Fire Mains (344)	0		28
Services (345)	70,429	151	29
Meters (346)	25,317	2,879	30
Hydrants (348)	63,797		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	435,107	3,030	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	2,079		39
Total General Plant	2,079	0	
Total utility plant in service directly assignable	485,979	3,030	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	485,979	3,030	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			9,245 26
Transmission and Distribution Mains (343)			266,319 27
Fire Mains (344)			0 28
Services (345)			70,580 29
Meters (346)			28,196 30
Hydrants (348)			63,797 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	438,137
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			2,079 39
Total General Plant	0	0	2,079
Total utility plant in service directly assignable	0	0	489,009
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	489,009

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,258	2,258	1
February			1,942	1,942	2
March			2,404	2,404	3
April			2,604	2,604	4
May			2,781	2,781	5
June			2,047	2,047	6
July			2,261	2,261	7
August			2,064	2,064	8
September			2,150	2,150	9
October			2,268	2,268	10
November			2,389	2,389	11
December			2,335	2,335	12
Total annual pumpage	0	0	27,503	27,503	
Less: Water sold				16,136	13
Volume pumped but not sold				11,367	14
Volume sold as a percent of volume pumped				59%	15
Volume used for water production, water quality and system maintenance				4,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,000	19
Volume pumped but unaccounted for				7,367	20
Percent of water lost				27%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Suspect water leaks in one trailer park. New meter has been installed to accurately determine water pumped into park compared to water sold.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				134	23
Date of maximum: 5/17/2001					24
Cause of maximum:					25
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				46	26
Date of minimum: 10/29/2001					27
Total KWH used for pumping for the year				24,158	28
If water is purchased: Vendor Name: None					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
621 FIELD STREET	3	57	7	61,646	Yes	1
422 US HIGHWAY 45	4	55	12	6,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4		1
Location	621 FIELD STREET	422 US HIGHWAY 45		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	PAMONA	SIMMONS		5
Year Installed	1968	1975		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	325	90		8
Pump Motor or Standby Engine Mfr	WIHSE	US MOTOR		10
Year Installed	1968	1975		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	15	15		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1919		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	200		10
Total capacity in gallons (actual)	50,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	OTHER		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	1.0000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.375	310	0	0	0	310	1
M	D	1.000	1,128	0	0	0	1,128	2
M	D	1.250	63	0	0	0	63	3
M	D	1.500	150	0	0	0	150	4
M	D	2.000	2,224	0	0	0	2,224	5
M	D	4.000	210	0	0	0	210	6
M	T	6.000	14,893	0	0	0	14,893	7
P	T	6.000	820	0	0	0	820	8
M	T	8.000	11,119	0	0	0	11,119	9
Total Within Municipality			30,917	0	0	0	30,917	
Total Utility			30,917	0	0	0	30,917	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	225	1	0	0	226		1
M	1.000	54	0	0	0	54		2
M	1.250	1	0	0	0	1		3
M	1.500	5	0	0	0	5		4
M	2.000	6	0	0	0	6		5
P	4.000	1	0	0	0	1		6
P	6.000	6	0	0	0	6		7
Total Utility		298	1	0	0	299	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	264	12	0	0	276	6	1
1.000	12	2	0	0	14	0	2
1.250	3	0	0	0	3	0	3
1.500	6	2	0	0	8	0	4
2.000	4	1	0	0	5	0	5
Total:	289	17	0	0	306	6	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	212	39	2	3	0	20	276	1
1.000	0	14	0	0	0	0	14	2
1.250	0	2	0	0	0	1	3	3
1.500	0	5	0	1	0	2	8	4
2.000	0	5	0	0	0	0	5	5
Total:	212	65	2	4	0	23	306	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	49				49	2
Total Fire Hydrants	49	0	0	0	49	
Flushing Hydrants						
	0			1	1	3
Total Flushing Hydrants	0	0	0	1	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	49
Number of distribution system valves end of year:	45
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 640 - Supplies on hand had not been replenished for two years. This combined with major repair to well #4 caused significant increase in operating supplies.

Account 650 - Major repairs done to well #4 including pump rebuilding accounted for over \$20,000 in additional expense.

Account 689 - Portion of annual audit expense allocated to water utility. This was not included in prior years. Water portion is \$2,500.

Property Tax Equivalent (Water) (Page W-07)

The municipality has authorized a 2001 payment of \$5,171

Water Services (Page W-16)

1service was added and financed by the Utility.

Hydrants and Distribution System Valves (Page W-18)

45% of distribution valves were operated during year. Approximately 90% of the valves are less than 10 years old. Plan to operate remainder of valves in 2002.

One flushing hydrant was added 4 years ago but never included in PSC report. Adjustment made this year.
